

State of Maine - Individual Income Tax
2013 Rates
2013 Cost-of-living adjustment is 1.0499

Note: The 2013 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.0499, by the dollar amounts of the tax rate tables specified in 36 MRSA §5111 subsections 1-C, 2-C and 3-C (see 36 MRSA §5403). The personal exemption and standard deduction amounts are equal to the federal personal exemption and standard deduction amounts under the Code for tax years beginning after 2012.

Do not use these tax rate schedules to determine income tax withholding from wages.

Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:	The tax is:
Less than \$5,200	\$0
\$ 5,200 but less than \$20,900	6.5% of excess over \$ 5,200
\$20,900 or more	\$1,021 plus 7.95% of excess over \$20,900

Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads-of-Households

If the taxable income is:	The tax is:
Less than \$7,850	\$0
\$ 7,850 but less than \$31,350	6.5% of excess over \$ 7,850
\$31,350 or more	\$1,528 plus 7.95% of excess over \$31,350

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$10,450	\$0
\$10,450 but less than \$41,850	6.5% of excess over \$10,450
\$41,850 or more	\$2,041 plus 7.95% of excess over \$41,850

Personal Exemption: \$3,900

Standard Deduction: Single - \$6,100	Married Filing Jointly - \$10,150
Head-of-Household - \$8,950	Married Filing Separate - \$5,075

Additional Amount for Age or Blindness:

\$1,200 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,400 if one spouse is 65 or over and blind, \$2,400* if both spouses are 65 or over, \$4,800* if both spouses are 65 or over and blind, etc.

*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

\$1,500 if unmarried (single or head-of-household). The additional amount is \$3,000 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$1,000 or earned income plus \$350 (up to the standard deduction amount).